

SB1952
00469218

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HOUSE BILL 1994 By
Cole (Dyer)

SENATE BILL 1952
By Herron

AN ACT to amend Chapter 370 of the Private Acts of 1982; as amended by Chapter 196 of the Private Acts of 1986; Chapter 114 of the Private Acts of 1991 and Chapter 61 of the Private Acts of 1993; and any other acts amendatory thereto, relative to the privilege tax on the occupancy of hotels, inns, tourist cabins, tourist courts, motels and other places where rooms, lodgings, or accommodations are furnished to transients in the City of Dyersburg.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 370 of the Private Acts of 1982, as amended by Chapter 196 of the Private Acts of 1986, Chapter 114 of the Private Acts of 1991, and Chapter 61 of the Private Acts of 1993, and any other acts amendatory thereto, is amended by deleting Section 2 of such chapter in its entirety and by substituting instead the following:

The city is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount of five percent (5%) of the consideration charged by the operator. Said tax so levied is a privilege tax upon the transient occupying said room and is to be collected as hereinafter provided.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of the City of Dyersburg. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of the City of Dyersburg and certified to the secretary of state.

SECTION 3. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 2.